

**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Tuesday, May 27, 2014 - 1:00 P.M.**

**PRESENT:** COMMISSIONER GARY J. ANDERSON, CHAIR  
COMMISSIONER LARRY A ELLERTSON, VICE-CHAIR  
COMMISSIONER DOUG WITNEY

**ALSO PRESENT:**

David Shawcroft, Utah County Deputy Attorney	Clarissa Reeve, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office	Brent Ault, Ault Farms
Jim Stevens, Utah County Assessor's Office	Howard Ault, Ault Farms
Andrea Allen, Utah County Recorder's Office	Eric Larson, Harvest View
Raphael Millet, Utah County Recorder's Office	Robert Fillerup, Attorney, Frandsen Family LLC
Rafael Millet, Utah County Recorder's Office	Kelli Taylor, LDS Church
Scott Hogenson, Utah County Clerk/Auditor's Office	Dale Johnson, no further information given
Burt Harvey, Utah County Clerk/Auditor's Office	Vicky Westergard, Clerk/Auditor's Office

Commissioner Anderson called the meeting to order at 1:05 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON APRIL 29, 2014.**

Commissioner Ellertson asked for an addition to be added to the minutes on Item NO. 9 where he recused himself but was later agreed he did not need to do so.

**Commissioner Ellertson made the motion to approve the minutes with the addition of the statement on Item NO. 9. Because Commissioner Witney was tardy, Commissioner Anderson suspended the Robert's Rules of Order and seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
**Nay:** none

Commissioner Witney joined this meeting at this time.

**TAX EXEMPTIONS**

**2. APPROVE OR DENY LATE FILED INITIAL EXEMPTION APPLICATION FOR THE CHURCH OF JESUS-CHRIST OF LATTER-DAY SAINTS RECEIVED AFTER DEADLINE OF MARCH 1, 2014, SERIAL NO. 60:022:0002. (Continued from 4/29/2014).**

Kelli Taylor stated the property had not been divided yet. Dave Shawcroft commented this year they could tax 50% of the property and buildings and the other portion would still be in Greenbelt.

**Commissioner Ellertson made the motion to approve an exemption for 50% of the property plus the structures on it. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
**Nay:** none

3. **APPROVE OR DENY LATE FILED CONTINUING PROPERTY TAX STATEMENT FOR 2014 EXEMPTION STATUS FOR THE STRAIGHTER WAY FOUNDATION, ACCOUNT NO. 86132. (Pulled from Revoke List& Continued from 4/29/2014).**

**Commissioner Witney made the motion to approve Item NO. 3. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

4. **APPROVE OR DENY LATE FILED CONTINUING PROPERTY TAX STATEMENT FOR 2014 EXEMPTION STATUS FOR FRIDAY'S KIDS RESPITE, ACCOUNT NO. 49514 (Pulled from Revoke List & Continued from 4/29/2014).**

**Commissioner Witney made the motion to approve Item NO. 4. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

**GREENBELT**

5. **APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR MELVIN & MARY FRANDSEN FAMILY LLC, SERIAL NO. 13:075:0028, GB ACCT. NO. 332-2014. (Continued from 4/29/2014).**

Robert Fillerup, attorney for the Frandsen Family LLC, started by explaining the history of the appeal and the current status of the land. Discussion followed between Mr. Frandsen and David Shawcroft concerning their opinion on whether or not production had to be shown for this parcel because it is part of the overall production of Frandsen farm and due to the inundation of the land by Utah Lake. During this discussion, Mr. Fillerup stated the land was contiguous to other property owned by the Frandsens. Commissioner Witney stated because the land is contiguous to the other parcels the Frandsens own and is important to the production on those properties, he would approve the appeal.

**Commissioner Witney made the motion to approve Item NO. 5. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

6. **APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR HARVEST VIEW PROPERTIES LLC, AARON LARSON, SERIAL NO. 36:431:0015, GB ACCT. NO. 518-2014.**

Eric Larson, representing Aaron Larson, asked what would need to be provided in order to be approved. Diane Garcia explained he needed to provide sales receipts showing something was sold off the property. **Commissioner Ellertson made the motion to continue Item NO. 6 for one month. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
**Nay:** none

**7. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR SANDRA D PACE, TRUSTEE, SERIAL NO. 41:548:0139, GB ACCT. NO. 502-2014. (Commercial Property)**

Brent Ault explained the history of his family on this land and its Greenbelt status. He continued stating they own a sod farm in Cedar Valley and use this property as a staging area to transfer sod for transportation. This staging occurred at least 10 times in 2013. He explained he could save more money using it as a staging area than by putting calves on it. David Shawcroft brought up the issue with the property being in a different name from other properties they own. Janice Case explained the entire farm is in trusts. Dave commented the other parcels are in trusts other than this one. He said ownership is a critical issue with this item. After more discussion on the ownership of the land, Diane Garcia explained the staging of product already harvested is not valid for Greenbelt. Therefore, this could not be used to show production on the property. Also, equipment stored on the property does not show production.

**Commissioner Witney made the motion to continue Item NO. 7 for one month to clear up the ownership issue. Commissioner Ellertson seconded the motion and carried with the following vote:**

**Aye:** Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
**Nay:** none

**8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR WANDA JOHNSON, SERIAL NOS. 54:169:0016 & 54:169:0017. (Commercial Property).**

Dale Johnson, son of Wanda Johnson, explained this property once was a working dairy farm but isn't anymore. They are applying to have the two lots totaling 1.91 acres placed in Greenbelt. These two parcels are across the street and down from the other 18 acres they own. Grain doesn't grow on these 2 lots well due to there being no irrigation. When asked why the property hasn't been sold, he answered his mother won't sell it. She has had to sell water rights in the past to pay the taxes. Dave Shawcroft stated in order to be placed in Greenbelt, proof of production for the past two years has to be provided. When asked by Commissioner Ellertson if they had production records for two years, he answered they did not but they do have it on the other 18 acres. He said he didn't know what production was needed. He continued stating he had begged his mother to sell the property as the taxes were \$8000 a year. Commissioner Witney made the motion to deny the application but the motion died due to the lack of a second. There

was more discussion as the Commissioners tried to give Mr. Johnson ideas on what he could do since his mother would not sell the property. Dave mentioned the County Commission could rule on a deferral on the taxes. Commissioner Anderson asked if it could possibly be a life deferral. Dave said it could be. Commissioner Anderson commented this would allow the taxes to not be paid until she dies and the property is sold. Then, the back (regular) taxes would be paid. Dave said she would have to apply separately for the deferral. He did not know if it would be approved as it is not the parcel that her home is on and where she lives. Burt Harvey explained she would need to contact the attorney's office to start the deferral process.

**Commissioner Ellertson made the motion to continue this agenda item one month. Commissioner Anderson changed it to two months to which Commissioner Ellertson agreed. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

**9. SET A DATE, TIME AND LOCATION FOR CLOSED MEETING TO DISCUSS COMMERCIAL INFORMATION AS DEFINED IN SECTION 59-1-404, U.C.A., 1953 AS AMMENDED.**

**Commissioner Ellertson made the motion to strike Item NO. 9. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

**Commissioner Ellertson made the motion to adjourn. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: none**

The meeting adjourned at 2:10 P.M.

The minutes of the May 27, 2014 Board of Equalization Meeting were approved as transcribed on June 24, 2014.

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Gary Anderson, Chair

UTAH COUNTY BOARD OF EQUALIZATION

MINUTES – May 27, 2014

Page 5

ATTEST:

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Bryan E. Thompson,  
Utah County Clerk/Auditor

Copies available upon request or online at:

[www.utahcountyonline.gov](http://www.utahcountyonline.gov) or [www.utah.gov/pmn](http://www.utah.gov/pmn).

Recorded by Vicky Westergard, Tax Admin. Clerk